The undersigned trustee certifies to the Court and the United States Trustee that this estate has been fully administered. A trustee's Final Report and Proposed Distribution has been filed and disbursements have been completed. The final bank statement for the estate and all cancelled checks evidencing the distribution have been submitted to the United States Trustee. No funds or assets of the estate will remain after payment of unclaimed dividends to the Court Registry Fund as follows:

Creditor (Name and Address)	Claim No.	<u>Amount</u>
Chase Manhattan Bank 100 Duffy Avenue Hicksville, NY 11801	1	\$ 193.81
Carter Shields, Inc. 3300 S. Parker Road, Suite 320 Aurora, CO 80014	10	\$1,868.30 \$2,062.11

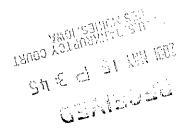
Therefore, pursuant to FRBP 5009, the trustee requests that this Final Account be accepted, and that the Court order the case closed and discharge the trustee of any further duties.

DATED: 5-9-01

THOMAS L. FLYNN TRUSTEE

2000 FINANCIAL CENTER DES MOINES, IA 50309-

(515) 243-7100



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REVIEW BY UNITED STATES TRUSTEE

I have reviewed the trustee's Final Account and request for closing and discharge.

DATED: MAY 1 5 2001

United States Trustee

Region 12

By: Jold Vanda